

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 32,219,630	\$ -
Last Year's Levy Tax Collection	394,601	-
Prior Years Property Tax Collection	71,269	-
Interest & Penalty	177,917	-
PILOT & Tax Treaty (excluded from levy) Collection	19,534	-
Other Local Property Taxes	-	-
Licenses and Permits	111,006	-
Fines and Forfeitures	54,204	-
Investment Income	372,691	-
Departmental	1,149,290	-
Rescue Run Revenue	-	-
Police & Fire Detail	27,630	-
Other Local Non-Property Tax Revenues	(1)	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	445,603
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	359,188
CDBG	1,556	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,466,729
MV Excise Tax Reimbursement	207,065	-
State PILOT Program	100,313	-
Distressed Community Relief Fund	-	-
Library Resource Aid	128,346	-
Library Construction Aid	253,920	-
Public Service Corporation Tax	206,240	-
Meals & Beverage Tax / Hotel Tax	212,874	-
LEA Aid	-	12,427,333
Group Home	-	-
Housing Aid Capital Projects	164,430	-
Housing Aid Bonded Debt	288,271	-
State Food Service Revenue	-	9,727
Incentive Aid	-	-
Property Revaluation Reimbursement	40,672	-
Other State Revenue	418	69,077
Motor Vehicle Phase Out	919,757	-
Other Revenue	634,879	971,037
Local Appropriation for Education	-	20,259,115
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 37,756,512</b>	<b>\$ 36,007,809</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	1,006,341	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,006,341</b>	<b>\$ -</b>

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 703,178	\$ 529,262	\$ 407,756	\$ -	\$ 291,841	\$ 513,445	\$ 1,018,795	\$ 74,289	\$ 1,859,973
Compensation - Group B	-	-	-	-	-	-	-	-	103,885
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	2,322	53	-	-	-	-	107,906	971	186,236
Overtime - Group B	-	-	-	-	-	-	-	-	2,381
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	31,789
Active Medical Insurance - Group A	117,361	130,527	66,002	-	73,276	103,560	213,116	21,672	335,981
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	29,192
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,807	10,035	3,617	-	4,823	8,363	13,312	1,206	18,971
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,595
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	47,891	39,976	31,296	-	22,224	45,057	87,031	5,757	168,064
Life Insurance	916	942	347	-	431	953	1,719	104	2,815
State Defined Contribution- Group A	3,879	5,209	1,642	11	2,464	3,702	10,037	733	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	3,155	816	392	-	446	618	6,219	131	14,551
Other Benefits- Group B	-	-	-	-	-	-	-	-	184
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	25,238	38,494	12,134	84	18,908	29,310	73,014	3,609	367,613
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	7,776
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	1,194,032	75,482	51,301	144,716	(196)	54,106	112,999	572	13,418
Materials/Supplies	14,485	5,414	47,171	1,953	1,206	72,828	32,574	2,138	47,183
Software Licenses	5,938	-	-	52,572	-	4,343	-	1,896	3,864
Capital Outlays	-	10,000	1,976	6,293	60,000	10,754	370,407	-	156,922
Insurance	332,240	-	-	-	-	-	-	-	-
Maintenance	3,450	2,203	1,320	-	917	22,445	48,849	32,735	44,007
Vehicle Operations	267	111	2,593	-	1,889	-	204,325	41	88,998
Utilities	7,308	-	5,242	3,797	8,734	56,041	31,669	18,389	60,644
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	67,861	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	123,215	-	-
Trash Removal & Recycling	-	-	-	-	-	-	984,988	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	138,850	-	-	-	-	-	-	-	-
Other Operation Expenditures	199,611	39,708	37,126	799	1,956	207	7,154	11,514	7,498
Tipping Fees	-	-	-	-	-	-	189,792	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,806,928</b>	<b>\$ 956,092</b>	<b>\$ 669,915</b>	<b>\$ 210,226</b>	<b>\$ 488,915</b>	<b>\$ 925,733</b>	<b>\$ 3,637,122</b>	<b>\$ 175,756</b>	<b>\$ 3,553,538</b>

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education			Total	Education
	Department	Dispatch	Other	Appropriation	Debt	OPEB	Municipal	Department
Compensation- Group A	\$ -	\$ 190,161	\$ 112,644	\$ -	\$ -	\$ -	\$ 5,701,344	\$ 15,901,884
Compensation - Group B	-	40,090	13,271	-	-	-	157,246	1,680,013
Compensation - Group C	-	-	-	-	-	-	-	2,904,188
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	47,111	2,929	-	-	-	347,529	-
Overtime - Group B	-	-	-	-	-	-	2,381	-
Overtime - Group C	-	-	-	-	-	-	-	31,907
Police & Fire Detail	-	-	-	-	-	-	31,789	-
Active Medical Insurance - Group A	-	36,525	30,529	-	-	-	1,128,548	2,534,881
Active Medical Insurance- Group B	-	-	-	-	-	-	29,192	186,394
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,035,777
Active Dental insurance- Group A	-	3,202	1,595	-	-	-	71,930	179,425
Active Dental Insurance- Group B	-	-	-	-	-	-	1,595	13,401
Active Dental Insurance- Group C	-	-	-	-	-	-	-	65,298
Payroll Taxes	-	21,777	9,857	-	-	-	478,929	584,996
Life Insurance	-	288	208	-	-	-	8,723	75,901
State Defined Contribution- Group A	-	1,913	540	-	-	-	30,129	327,127
State Defined Contribution - Group B	-	-	-	-	-	-	-	28,848
State Defined Contribution - Group C	-	-	-	-	-	-	-	19,858
Other Benefits- Group A	-	184	1,068	-	-	-	27,581	194,023
Other Benefits- Group B	-	-	-	-	-	-	184	1,265
Other Benefits- Group C	-	-	-	-	-	-	-	54,793
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	2,065,828
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	153,550
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	13,161	8,240	-	-	-	589,804	26,486
State Defined Benefit Pension - Group B	-	-	-	-	-	-	7,776	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	174,328
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	878	-	-	-	1,647,307	5,712,669
Materials/Supplies	-	1,925	3,308	-	-	-	230,186	375,744
Software Licenses	-	1,288	-	-	-	-	69,900	37,541
Capital Outlays	-	26	6,581	-	-	-	622,961	213,937
Insurance	-	-	-	-	-	-	332,240	179,535
Maintenance	-	4,466	496	-	-	-	160,888	212,329
Vehicle Operations	-	-	3,981	-	-	-	302,204	66,203
Utilities	-	15,146	11,893	-	-	-	218,862	862,005
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	67,861	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	123,215	-
Trash Removal & Recycling	-	-	-	-	-	-	984,988	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	138,850	-
Other Operation Expenditures	-	159	-	-	-	-	305,733	152,690
Tipping Fees	-	-	-	-	-	-	189,792	-
Local Appropriation for Education	-	-	-	20,259,115	-	-	20,259,115	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	453,556	-	-	453,556	-
Municipal Debt- Principal	-	-	-	-	1,056,229	-	1,056,229	-
Municipal Debt- Interest	-	-	-	-	136,996	-	136,996	-
School Debt- Principal	-	-	-	-	345,000	-	345,000	-
School Debt- Interest	-	-	-	-	130,300	-	130,300	-
Retiree Medical Insurance- Total	-	-	-	-	-	38,168	38,168	93,240
Retiree Dental Insurance- Total	-	-	-	-	-	1,027	1,027	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 377,423</b>	<b>\$ 208,018</b>	<b>\$ 20,712,671</b>	<b>\$ 1,668,525</b>	<b>\$ 39,194</b>	<b>\$ 36,430,058</b>	<b>\$ 36,146,064</b>

Financing Uses: Transfer to Capital Funds	\$ 1,923,985	\$ -
Financing Uses: Transfer to Other Funds	792,352	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 2,716,337</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>(383,543)</b>	<b>(138,255)</b>
<b>Fund Balance<sup>1</sup>- beginning of year</b>	<b>\$15,146,312</b>	<b>\$1,028,746</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>15,146,312</b>	<b>1,028,746</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 14,762,769</b>	<b>\$ 890,491</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 15,146,312	-	\$ 15,146,312	
						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 15,146,312</u>	-	<u>\$ 15,146,312</u>	
General Fund per GASB 54	\$ 36,398,517	\$ 1,006,341	\$ 14,369,293	\$ 22,975,452	\$ 60,113	\$ 13,922,761	-	\$ 13,922,761	\$ 13,982,874
Clear River Energy Fund, 0286	530,180	-	1,018,783	-	\$ (488,603)	628,369	-	628,369	139,766
Jesse M Smith Library, 2555	965,190	-	935,503	-	\$ 29,687	268,523	-	268,523	298,210
Burrillville Extended Care, 2660	637,635	-	622,376	-	\$ 15,259	326,659	-	326,659	341,918
<b>Totals per audited financial statements</b>	<u>\$ 38,531,522</u>	<u>\$ 1,006,341</u>	<u>\$ 16,945,955</u>	<u>\$ 22,975,452</u>	<u>\$ (383,544)</u>	<u>\$ 15,146,312</u>	<u>\$ -</u>	<u>\$ 15,146,312</u>	<u>\$ 14,762,768</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$20,259,115	(\$20,259,115)	\$ -	\$ -	\$ -	\$ -	\$ -
Detail cost net 0100004-511570	31,789	-	31,789	-	-	-	-	-	-
Reclassify Library appropriation	(806,800)	-	(806,800)	-	-	-	-	-	-
Rounding	-	-	-	-	1	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 37,756,511</u>	<u>\$ 1,006,341</u>	<u>\$ 36,430,060</u>	<u>\$ 2,716,337</u>	<u>\$ (383,543)</u>	<u>\$ 15,146,312</u>	<u>\$ -</u>	<u>\$ 15,146,312</u>	<u>\$ 14,762,768</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Burrillville  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 1,084,334	-	\$ 1,084,334	
<i>Capital Lease for Enterprise Fund incorrectly reflected in FY18</i>						(55,588)	-	(55,588)	
						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 1,028,746</u>		<u>\$ 1,028,746</u>	
School Unrestricted Fund	\$ 14,419,305	\$ 20,259,115	\$ 34,828,097	\$ 34,000	\$ (183,677)	\$ 757,385	\$ -	\$ 757,385	\$ 573,708
Enterprise Fund <sup>1</sup>	1,329,231	34,000	1,309,535	-	53,696	523,670	-	523,670	577,366
SBA School Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	1,539,498	-	1,539,498	-	-	-	-	-	-
<b>Totals per audited financial statements</b>	<u>\$ 17,288,034</u>	<u>\$ 20,293,115</u>	<u>\$ 37,677,130</u>	<u>\$ 34,000</u>	<u>\$ (129,981)</u>	<u>\$ 1,281,055</u>	<u>\$ -</u>	<u>\$ 1,281,055</u>	<u>\$ 1,151,074</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
State contributions on behalf of teacher pensions are reported in revenue & expenditures on financial statements only	\$ (1,546,369)	\$ -	\$ (1,546,369)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School General- Town Appropriation to education	20,259,115	(20,259,115)	-	-	-	-	-	-	-
Depreciation Expense	-	-	15,302	-	(15,302)	(252,309)	-	(252,309)	(267,611)
Difference is Grant revenue received versus deferred revenue	7,029	-	-	-	7,029	-	-	-	7,029
Elimination of transfers between funds	-	(34,000)	-	(34,000)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 36,007,809</u>	<u>\$ -</u>	<u>\$ 36,146,064</u>	<u>\$ -</u>	<u>\$ (138,255)</u>	<u>\$ 1,028,746</u>	<u>\$ -</u>	<u>\$ 1,028,746</u>	<u>\$ 890,491</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
School Transfer to Rink	\$44,000	-	\$44,000						
Adjustments for Capital Purchases/Lease pymts	-		(69,203)						
Adjustment for prior year encumbrances	-		(71,778)						
Rounding	-		(234)						
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 36,051,809</u>		<u>\$ 36,048,849</u>						

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.